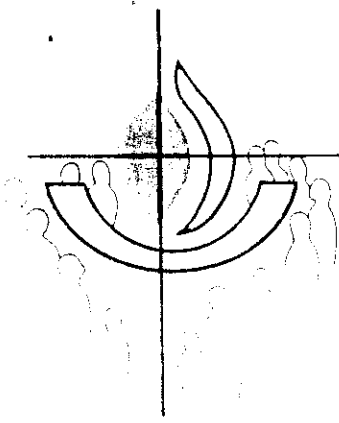


CGB-CC-0143

First Lutheran Church

301 WEST CLARK, ALBERT LEA, MINNESOTA 56007



RECEIVED & INSPECTED

DEC 2 - 2005

FCC - MAILROOM

Phone 507 373 6424
FAX 507 373 6130

November 30, 2005

Commission's Secretary
Office of the Secretary
Federal Communications Commissions
Attention: CGB Room 3-B431
445 12th Street, S.W.
Washington, D.C. 20554

RE: Exemption from Closed Captioning
Undue Burden

Dear Commission Members:

I am writing to petition for an exemption from the requirement for closed captioning of our local program called "Peace & Power", which airs over KAAL-TV Channel 6, weekly on Sundays at 10:00 am. "Peace & Power" is the broadcast of our Sunday morning worship service. This TV ministry has been on since January 1979.

The way it is produced is that KAAL assigns three people each week to run the two cameras and the control board/video recorder on site at our 8:15 am service each Sunday. Then at about 9:15 am they finish and take the tape back over to the TV station (20 miles) to air it at 10:00 am. The recording equipment and cameras are old and have no closed captioning capabilities.

The KAAL people don't think that voice recognition software would work with much accuracy because of the variety of people that speak in the service, the group (congregation) responses, the hymns sung and the variety of unusual words from the Bible readings. The same difficulty would occur if we could find someone, like a court reporter stenographer, to transcribe the text into the broadcast as the tape is being played at the station. If we delayed the broadcast a whole week to get the closed captioning put on the tape during the week, then our announcements, assigned topics, and biblical texts would be a week old for our viewers. The KAAL people estimate that the least our costs would increase per week would be \$150. That is a full 20% increase over our current cost.

As a church, we are a non-profit 501(C)(3) organization. (See attached.) The closed captioning cost would be enough that we might not be able to continue the "Peace & Power" broadcast. For many of our homebound members and other homebound viewers in the region, this would take away their only 'local' Sunday worship option.

Our "Peace & Power" budget is supported by viewer donations, memorial & special gifts from First Lutheran Church members and some donations from area churches whose homebound members are also viewers. In addition, we have a modest endowment fund that will provide about \$2,885 for 2006. In 2003, donations exceeded expenditures by \$3,849, but in 2004, donations fell short by \$3,139. Our annual budget for "Peace & Power" is \$38,250. That is 51 Sundays at \$750 per Sunday. (One Sunday is pre-empted for a British Open golf tournament coverage.) For the first ten months of 2005, we are about \$1,200 behind last year. We don't have any extra financial resources to fund closed captioning, nor do we have any distributors from whom to solicit assistance.

As a church, and a non-profit religious 501(c)(3) organization, we have the normal operations you might expect a church to have: weekly worship services, Sunday School, confirmation instruction, various choirs, Bible studies, fellowship opportunities for various ages, charitable works, etc.

Although we do not have closed captioning of our "Peace & Power" broadcasts, the station does put on 'CG graphic crawl' writing on the screen for hymn titles and page numbers so people who have hymnals at home can follow along. They also put Bible passage references so people can follow along at home in their own Bibles.

Until earlier this month, when the fine people at KAAL-TV informed me of this new closed captioning regulation for local programming, I had no knowledge of this regulation. In my research concerning this issue, I looked on the Internet at FCC rules § 79.1 *Closed captioning of video programming. (f) Procedures for exemptions based on undue burden. (11)*, which stated:

During the pendency of an undue burden determination, the video programming subject to the request for exemption shall be considered exempt from the closed captioning requirements.

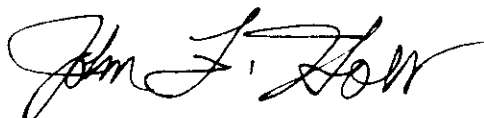
I hope this is still the case, and that we can continue doing the broadcast until we have received your determination on this exemption petition. **Would you, please, let me know right away so we don't have to suspend the program in January or risk the \$8,000 per hour fine. Please, reply to the address above or to me by email: john@flcal.org.** Thank you.

Considering the small budget of our "Peace & Power" broadcast and the considerable cost closed captioning would entail for us, we pray that you will grant us a full and permanent exemption from this closed captioning requirement, because of the undue burden it would place on us to comply. In addition, if we were forced to quit offering the "Peace & Power" broadcast due to this costly, burdensome regulation, a wonderful service to many homebound people would be lost, hurting just the kind of people we all would like to help.

Thank you for considering this petition. If you need further information from us, please, contact me.

May God bless you all in the important work you do through the FCC.

Yours truly,
FIRST LUTHERAN CHURCH OF ALBERT LEA



Rev. John F. Holt, Lead Pastor

Attachments: 501(c)(3) documentation

Enclosures: 2 extra copies



Evangelical Lutheran Church in America

8755 West Higgins Road • Chicago, Illinois 60631-4198 • Internet: elca.org
Telephone 773.380.2800 or 800.636.3522 • Telefax 773.380.2977

Phillip H. Harris
General Counsel
773-380-2805

David A. Ullrich
Assoc. General Counsel
773-380-2101

Loraine Shields
Legal Assistant
773-380-2401

First Lutheran Church
301 W. Clark St.
Albert Lea, MN 56007-2579

CERTIFICATION OF FEDERAL INCOME TAX EXEMPTION

Evangelical Lutheran Church in America
Group Exemption Number: 9386

First Lutheran Church, Albert Lea, Minnesota (ELCA congregation number 11706; U.S. federal employer identification number 41-0721645) is listed on the official roster of the Evangelical Lutheran Church in America (ELCA).

First Lutheran Church is an affiliated entity recognized by the ELCA as being included under our Group Exemption Ruling effective February 1988. This inclusion establishes that this entity is exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code and is not a private foundation as defined in Code Section 509(a). The four-digit Group Exemption Number 9386 is the same for the ELCA, its synods, its congregations, and its related entities. The nine-digit Employer Identification Number is different for each synod, for each congregation, and for other employing entities. The nine-digit number is used, for example, when federal withholding and Social Security contributions are filed by the employer.

The IRS issued the attached Group Exemption Letters (dated April 5, 1988, and July 13, 1988) to the ELCA. In accordance with the terms of the April 5, 1988, letter, entities affiliated with ELCA are exempt from Federal Income Tax under ELCA's Group Exemption Ruling.

June 3, 2004

Very truly yours,

Phillip H. Harris
General Counsel

Attachments

April 5, 1988, ELCA Group Ruling Recognition
July 13, 1988, ELCA GEN Assigned

Internal Revenue Service

Department of the Treasury

Internal Revenue
Service Center

Midwest Region
Kansas City, Missouri

2306 E. Bannister Rd., Kansas City, Mo. 64131

► Evangelical Lutheran Church
In America
8765 W. Higgins Rd.
Chicago, Il. 60631

Person to Contact: Ms. Martha Ala

Telephone Number: (816) 926-5401

Refer Reply to: Entity Control Unit

Date: July 13, 1988

Group Exemption Number: 9386

Dear Officer or Trustee:

The four-digit Group Exemption Number (GEN) as shown above has been assigned to your organization. This number is not to be confused with the nine-digit Employer Identification Number (EIN) previously assigned to your organization.

Form 990 (Return of Organization Exempt from Income Tax) and instructions require each central organization and its subordinates to show their group exemption number (GEN) in Item G of Form 990 in addition to their EIN.

Please advise any of your subordinates that are required to file an annual information return, Form 990, to place your group exemption number on their return.

If you have any questions, please contact the person whose name and telephone number are shown above.

Thank you for your help in this matter.

Sincerely yours,

Doris Jean Johnson
Manager, Entity Control Unit *DJ*

Internal Revenue Service

Department of the Treasury

District
Director

230 S. Dearborn St. Chicago, Illinois 60604

Evangelical Lutheran Church
In America
8765 West Higgins Road
Chicago, IL 60631

Person to Contact:
Peter J. Mazarakos, Jr.
Telephone Number:
(312) 886-1218
Refer Reply to:
EO: 201:PJM
Employer Identification Number:
41-1568278
Effective Date of Group
Exemption Ruling:
January 1, 1988

Date: APR - 5 1988

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from Federal Income Tax as organizations of the type described in Section 501(c)(3) of the Internal Revenue Code.

Our records shows that you were recognized as exempt from Federal Income Tax under Section 501(c)(3) of the Code. The exemption letter remains in effect.

Based on the information supplied, we recognize your named subordinates on the list you submitted as exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code.

Additionally, we have classified the organizations you operate, supervise, or control, and which are covered by your notification to us as organizations that are not private foundations because they are organizations of the type described in Sections 509(a)(1) 509(a)(2) or 509(a)(3) of the Code.

Donors may deduct contributions to you and your subordinates as provided in Section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal Estate and Gift Tax purposes if they meet the applicable provisions of Sections 2055, 2106 and 2522 of the Code.

APR 08 1988

ELCA SECRETARY

Evangelical Lutheran Church In America

You and your subordinates are not required to file Federal Income Tax Returns as long as a tax-exempt status is maintained. But under Section 511 of the Code, an organization is subject to tax on its unrelated business taxable income. If you or your subordinates are subject to the tax, you must file an income tax return Form 990-T, Exempt Organization Business Income Tax Return.

You are not required to file Form 990, Return of Organization Exempt from Income Tax, if you meet the exception in Section 6033(a)(2)(A)(i) of the Code. Your subordinates are also not required to file Form 990 if they qualify as churches or integrated auxiliaries of churches or otherwise meet the exceptions in Section 1.6033-2(g) of the Income Tax Regulations.

As of January 1, 1984, you and your subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more to each of your employees during a calendar year. You and your subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

A church or a qualified church-controlled organization as defined in section 3121(w)(3) of the Code however, may elect to exclude the wages paid to employees (other than for services performed in an unrelated trade or business) from social security taxes. This election must be made by filing Form 8274 by the day before the date your first quarterly employment tax return would be due under the revised law. If you or your subordinates make this election, your employees who earn \$100 or more during a calendar year become liable for the payment of self-employment tax under section 1402 on the wages that you pay them. Once having made this election, you or your subordinates may not revoke it. For further information regarding this election please contact your Key District Director.

Evangelical Lutheran Church In America

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

1. A statement describing any changes during the year in the purpose, character, or method of operation of your subordinates;
2. A list showing the names, mailing addresses (including Postal Zip Code), actual addresses if different, and employer identification numbers of subordinates that since your previous report:
 - a. Changed names and addresses;
 - b. Were deleted from your roster; or
 - c. Were added to your roster.
3. For subordinates to be added, attach:
 - a. A statement that the information on which your present group exemption letter is based applies to the new subordinates;
 - b. A statement that each has given you written authorization to add its name to the roster;
 - c. A list of those to which the Service previously issued exemption rulings or determination letters;
 - d. A statement that none of the subordinates is a private foundation as defined in Section 509(a) of the Code if the group exemption letter covers organizations described in Section 501(c)(3);
 - e. The street address of subordinates where the mailing address is a P.O. Box; and
 - f. The information required by Revenue Procedure 75-50, 1975-2 C. B. 587 for each subordinate that is a school claiming exemption under Section 501(c)(3). Also include any other information necessary to establish that the school is complying with requirements of Revenue Ruling 71-447, 1971-2 C. B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

Evangelical Lutheran Church In America

4. If applicable, a statement that your group exemption roster did not change since your previous report.

The above information should be sent, "Attention: Entity Control Unit," to the following address:

Internal Revenue Service Center
Kansas City, Missouri 64999

This determination does not apply to any of your subsidiaries organized and operated in a foreign country.

We are enclosing a copy of Revenue Procedure 75-50. This sets forth guidelines and recordkeeping requirements for private schools recognized as exempt from Federal Income Tax under Section 501(c)(3) of the Code. You should advise those subordinates that operate schools of the requirement of this procedure.

The Service Center that processes your returns will send you a Group Exemption Number. You are required to include this number on each Form 990, Return of Organization Exempt from Income Tax and Form 990-T, Exempt Organization Business Income Tax Return. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

The prior group exemption letters of the following subordinates are superseded:

The American Lutheran Church, Lutheran Church in America, and Association of Evangelical Lutheran Churches.

Please notify each of the above subordinates that their exemption letter is superseded.

Sincerely yours,


R. S. Wintrobe, Jr.
District Director